

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

---

Boris A. Miksic,

Court File No. 15-cv-00539-JRT-BRT

Plaintiff,

v.

Boeckermann Grafstrom Mayer, LLC, a  
Minnesota limited liability company, f/k/a  
Johnson, West & Co. P.L.C., Boeckermann  
Grafstrom Mayer, P.A., and Johnson West  
& Co. P.L.C.,

**AFFIDAVIT OF  
ARTHUR H. COBB**

Defendants.

---

STATE OF MINNESOTA    )  
  ) ss.  
COUNTY OF HENNEPIN    )

Arthur H. Cobb, under oath, states as follows:

1. I am a certified public accountant and president of Cobb & Associates, Ltd. Cobb & Associates, Ltd. has been retained by Briggs and Morgan, P.A. to assist representation of Plaintiff, Boris A. Miksic, in this matter. I have had primary responsibility for this engagement.

2. I conferred with counsel regarding the Affidavit of Second Review, dated August 17, 2015, attached as Exhibit A. The Affidavit of Second Review summarizes my opinions based on my educational and professional experience, discussions with other professionals and reading and analysis of documents and information provided through discovery that had been made available to me prior to August 17, 2015.

3. As of August 17, 2015, without the benefit of additional documents and information provided through discovery, I had not reached final opinions. My opinions to be expressed and the basis and reasons therefor based on my educational and professional experience, discussions with other professionals and reading and analysis of documents and information provided through discovery through March 31, 2016 are reflected in the Report of Cobb & Associates, Ltd., dated March 31, 2016.

4. I have been qualified to testify and have testified as an accounting expert in approximately 200 cases in Federal and State courts. I have also been appointed as an accounting expert by the court in approximately 5 cases.

5. I have been retained as an accounting expert by Hinshaw & Culbertson LLP and its local predecessor, Popham, Haik, Schnobrich, Kaufman & Doty in more than 30 cases throughout my career.

**FURTHER AFFIANT SAYETH NOT.**

  
\_\_\_\_\_  
Arthur H. Cobb

Subscribed and sworn to before  
me this 9<sup>th</sup> day of August, 2016

  
\_\_\_\_\_  
Notary Public

